



Rule(s) Review Checklist Addendum
(This form must be filled out electronically.)

This form is to be used only if the rule(s) was/were previously reviewed, and hasn't/haven't been amended/repealed subsequent to that review.

All responses should be in **bold** format.

Document Reviewed (include title):

WAC 458-12-295 "Exemption – Agricultural products – Grains, flour, fruit, vegetables, and fish – Cancellation"

WAC 458-12-296 "Exemption – Ores and metals"

Date last reviewed: **9/98**

Current Reviewer: **Kim M. Qually**

Date current review completed: **9/4/01**

Is this document being reviewed at this time because of a taxpayer or association request?

YES ☐ **NO** ☒

Type an "x" in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

1. Related statutes, ancillary documents, court decisions, BTA decisions, and WTDs:

| YES | NO | |
|----------|----------|--|
| X | | Are there any statutory changes subsequent to the previous review of this rule that should be incorporated? |
| | X | Are there any interpretive statements not identified in the previous review of this rule that should be incorporated? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.) |
| | X | Are there any ancillary documents that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.) |
| | X | Are there any Board of Tax Appeal (BTA) decisions, court decisions, or Attorney Generals Opinions (AGOs) subsequent to the previous review of this rule that provide information that should be incorporated into this rule? |
| | X | Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) subsequent to the previous review of this rule that provide information that should be incorporated into the rule? |
| | X | Are there any changes to the recommendations in the previous review of this rule with respect to any of the types of documents noted above? (An |



| | |
|--|---|
| | Ancillary Document Review Supplement should be completed if any changes are recommended with respect to an interpretive statement.) |
|--|---|

If the answer is “yes” to any of the questions above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

Laws of 2001, c 187, revised the statutory definition of exempt business inventories. The rules should be amended to reflect this change.

2. Additional information: Identify any additional issues (other than that noted above or in the previous review) that should addressed or incorporated into the rule. **None**

3. LISTING OF DOCUMENTS REVIEWED:

Statute(s) Implemented:

Laws of 2001, c 187, s 15 “Business inventories – exemption” statute has been amended to include all the individual statutes that used to set forth exempt business inventories (RCW 84.36.140, 84.36.150, 84.36.160, 84.36.161, 84.36.162, 84.36.176, and 84.36.181 are repealed in section 30 of this act).

RCW 84.36.470 “Agricultural products – exemption”

Ancillary Documents (i.e., ETAs, PTBs, and ADs): **None**

Court Decisions: **None**

Board of Tax Appeals Decisions (BTAs): **None**

Administrative Decisions (e.g., WTDs): **None**

Attorney General’s Opinions (AGOs): **None**

Other Documents: **None**

4. Review Recommendation:

 X **Amend**

 Repeal (Appropriate when repeal is not conditioned upon another rule-making action.)

 Leave as is (Appropriate even if the recommendation is to incorporate the current information into another rule.)

 Begin the rule-making process for possible revision. (Applies only when the Department has received a petition to revise a rule.)



Explanation of recommendation: Provide a brief summary of any changes you've identified/recommended earlier in this review document. If this recommendation differs from that of the previous review, explain the basis for this difference. If recommending that the rule be amended, be sure to note whether the basis for the recommendation is to:

- Correct inaccurate tax-reporting information now found in the current rule;
- Incorporate legislation;
- Consolidate information now available in other documents (e.g., ETAs, WTDs, court decisions); or
- Address issues not otherwise addressed in other documents (e.g., ETAs, WTDs, court decisions).

When these rules were initially reviewed, it was recommended that all the information related to the exemption of business inventories be consolidated into one rule. The business inventory exemption statute has been amended in this manner so there is an even more compelling reason to implement this recommendation.

Additionally, the statute exempting agricultural products was amended in 2001. The rules should be consolidated to reflect the current text of RCW 84.36.470 and 84.36.477. The majority of the text of the rules can be deleted because it merely reiterates the statutes and out-of-date statutory references. The new rule should contain only additional information that clarifies the exemption of agricultural products or business inventories. It would be better to revise these rules sooner rather than later because of the recent statutory amendments.

5. Manager action: Date: _____

_____ Reviewed and accepted recommendation

Amendment priority:

- _____ 1
- _____ 2
- _____ 3
- _____ 4